App F IX 4

*Previous References*

1933-34
( Jnl

File No 27/-33
Serial Nos 1, 2, 3, 4, 5,

*Letter References*
DC 158-744-2
M/4 161-35 & 1-2

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos* 5

Part 3 for Sept 35

SUBJECT

Payment of the amount due by the Military Deptt to the Municipality on account of taxes on the Bar lands on the Ingore Horse exh to end of 1933-34

Sl 5) D° L 1792-4 dy 5-9-35

WD 03607—GPB—22 500—2-8-35

The President Cantt Bd. Cl Ingore
Complaints to Govt
Chief Commandant Ingore

State that the exemption
Cannot be accepted

LB — x 35

Serial No

Letter no R J 1524 dated 26th Jan 1934 from the President Cantt Board requesting that the Military Department may be instructed to pay the amount due to the Municipality on account of taxes up to end of 1933-2, vide Flag

1 It is stated that the Military Dept contends that they are not liable to the general taxation and the Govt States that in view of the amounts paid by the Dept within the municipal limits the contention of the Military Dept is untenable

2 The question as to whether the Govt bungalows used for residential purposes are exempted from payment of the tax, has been dealt with in another Connection and the papers are submitted in another connection this question may if approved be dealt with along with the same

3 Submitted for orders

4 Please put up file No 261-32-b

5 The connection has been put up in connection with the Universal bungalows bylaw SPR and has been submitted to the Govt for and will be put up after the same is received

NOTE—Contn Sheet

WD 01536—GPB—5-4-34

L 5593 5593

| | |
|---|---|
| Secl File No 271 of 1933 | General and Revenue Secretariat |

Secl files 261-32 & 5-K, 1-K and 2-K are put up as directed

29/6

8 Please put up also the file relating to the levy of the special sanitary cess referred to in the President's letter

Ans 29/6

The file has been put up for reference in another connection under D.O. 5639 and sent to Finance on 29/6 and will be put up after it is received back

A-7-34 W/W/M

W) for stm 6/7

Municipal file 43-30-8 94-98 is put up (Defence 8) I

29/7 W/W/M

12 The President's letter explains on what grounds the Military Dept claim a reduction in the amount of house tax demanded by the Mcy in respect of the Sawar & Barr Lines at Mysore & how the Mcy cannot forgo the whole or any portion of the tax

13 The same question was raised by the Comptroller in his letter dt 15-8-33 & he was told in Mcy's that under the existing law Govt Buildings are not exempt from payment of Municipal taxes which are used for revenue purposes & that the Military Dept in Mysore could not establish any exemption on this account. It was also stated that if the Military Dept has been incurring any expr which is ordinarily borne by the Mcy, action may be taken to recover the same from the Mcy.

E

Z

11 The Chief Commandant has in his letter dt 4-4-34 referred to the extraordinary new burden incurred by

V

Serial No

the Military Dept on Conservancy Lighting Roads and Water Supply and regrets that a proportionate reduction may be allowed in the amount of the tax on the buildings in question

15 The President states that the maintenance of special sanitary staff & payment of flat rate on water consumed are items of expenditure of a special nature incurred by the Dept for their special convenience & that staff & charges cannot be considered as part of the general amenities provided by the Municipality as a whole The President does not however mention anything about the charges incurred by the Military Dept towards (1) the maintenance of roads & (2) payment of royalty on accounts of street lights in the lines These latter are items, the expenditure on which is usually met by the Municipality, & it is not clear why the Military Dept should not be reimbursed to this extent Perhaps the President will be asked to state what he has to say on this point

Point (1) for orders

Chief Secy) AM 31/7

16 As the taxes demanded by the Municipality have in any case to be paid by the Military Dept, the Chief Commandant may perhaps be requested to pursue the amount in arrears pending orders as to the question of the reimbursement of the charges mentioned by the Military Dept

Point (2) for orders

Chief Secy Yes AM 31

RA

16 Please put up draft AM 1/8

NOTE—Contn Sheet

WD 0434—GRB—35 000—10-33

Amounts due by the Military Department to the Mysore City Municipal

L 5593

5593

| File No | 271 of 1933 | General and Revenue Secretariat |
|---|---|---|

| | Serial No |
|---|---|
| Submitted with two drafts for approval<br>2/8/34 To Issue<br>Issued vide Rs 1 of 3/8/34 to President City Municipal Mysore - Calls for his views in the matter<br>vide Secret of 3/8/34. to Chief Commandant Mysore Requests him to pay up the amount in arrears<br>forwarding orders of Govt on the question of reimbursement to the military Officers of the charges now incurred therein<br>vide Rs 3 of 3/8/34 Copy to Revenue Secretariat for information | 2 |
| Letter No 8 T 1706 dated 23-3-1935 from the President City Municipal Council, Mysore stating that the roads and lights in the Barr Lines and the Mysore Horse are not situated in the Municipal area and that for purposes of Municipal administration, the building and to be treated on a par with other private buildings in the city having extensive compounds and that there appears no grounds for reimbursing the Military Department to any extent in respect of the maintenance of roads and lights in their area<br>Submitted for perusal and orders<br>24/3/35 A copy of the President's letter may perhaps be sent to the Chief Commandant-<br>Draft submitted<br>Rang 27/3 | 4 |

TYPING SECT
3 APR 1935
GENL & REV SECT

3/4

Serial No

Letter No 469/TADB(11) dated 20-3-1935 from the Comptroller to Govt stating that four bills aggregating Rs 3352-6-9 being the house tax and special sanitary cess due to the Mysore city Municipality on Sawar and Barr Lines and quarters at Mysore House have been sent by the Chief Commandant and that a sum of Rs 14897-6- has been spent by the Military Department towards lighting and water etc charges in the locality which have admittedly to be met by the Municipality and requesting to be informed whether the claim of the Municipality may be accepted and suggesting that, with a view to avoid these complications, the area of the Sawar and Barr Lines be excluded from the limits of the Mysore city Municipality

22 The Comptroller states that, as per para 2 of this office letter No 3228/Mr 261-32-6 dated 20-11-1933, the Municipality has to bear the expenditure incurred by the Military Deptt and that only the net amount has to be paid to the Municipality But the President of the Municipality contends that the Buildings in question have to be treated on a par with any private building having extensive Compounds and that if the Military Department has incurred any expenditure within the area, it is only [illegible]

NOTE—Contn Sheet.

Amounts due to the Mysore city Municipality by the Military Department

55-30

File No of 193

General and Revenue Secretariat

their convenience and comfort

~~Subsequently proceeded~~ With a view to avoid these difficulties, the Comptroller suggests that the military area be excluded from the limits of the Mysore city Municipality.

Submitted for orders

28/3

Q 4 Please put up a Statement showing the several items of expenditure incurred by the Military Dept in respect of which they claim to be reimbursed by the Municipality and the grounds urged by the latter for not so reimbursing the amounts involved under each item may also be mentioned

29/3

Kind reference is invited to the statement sent by the Comptroller (flag Y) furnishing the information The items of expenditure incurred by the Military Department are

(1) the maintenance of a conservancy staff
(2) the maintenance of roads
(3) the payment of subsidy on Street Lights
(4) the payment of flat rate to the Municipality the supply of water

The contention of the Municipality for not reimbursing the Military Department to this extent is as follows —

As regards (1) and (4), they are special items of expenditure incurred by the Department for

Serial No

the special convenience of its staff and cannot be considered as part of the general amenities to be provided for by the Municipality.

2 Regarding (2) & (3), the Municipal Premises states that the roads and lights are not situate on Municipal area, but are included within the limits of the Barr Lines and the Mysore Horse, which for purposes of Municipal administration are to be treated on a par with other private buildings having extensive compounds and that the roads and lights are maintained exclusively for the benefit of the Unit and that no part of the expenditure of the kind can be a charge on Municipal funds.

Agree 2/4 [illegible] Refer para 24 Supra

30 The facts of the case are dealt with in Paras 12 to 16 Supra

E By the instructions given in this Office letter No 2 [illegible] 33 & 34 for payment of the amount in arrears pending orders on the question of reimbursement of the charges now incurred by the Public Works Dept have not been given effect to, and the Comptroller has sought orders whether in view of the charges incurred by the Public Works Dept, exceeding the claim of the Mess, the latter has also admitted Statts flagged F & F show that while the amount due by the Mess on account of rates up to the end of 1933 34 is Rs 33 [illegible]-10-0, the expenditure charges incurred

PWD

Contn. Sheet.

by the Military Deptt on conservancy, lighting & water ~~supply~~ during the period come to nearly Rs 15,000, besides the cost of repairs to roads & conservancy lanes in the area

32 The items of expenditure incurred by the Military Deptt ~~are~~ are detailed in para 12 above ~~and~~ The Hon President states that the Deptt is not entitled to any reimbursement from the Municipality on account of these charges for the reasons mentioned in his Letters Dy 22 5 34 and 23 3 35 and summarised in paras 27 & 28 above There seems to be much force in the contention of the President that the house tax is a general tax leviable on all buildings in view of the general exemption provided in the act and that the buildings of the Military Deptt are also liable to taxation irrespective of any special facilities they might have provided themselves with All the items of charges in question are regarded by the Mty as such special items of expenditure which cannot ordinarily be expected to be borne by them

33 The Chief Commandant may perhaps be consulted unofficially regarding the contention of the President He may also be requested to ascertain and intimate what the practice in British Indian Provinces is

The Comptroller suggests that to avoid these complications the area comprising the Sawar & Poor Lines may be excluded from the Municipal limits

N & C

N

(A)

P 9/11 (Contd)

[redacted] Secretariat

File No 71 of 1933-34

Serial No

does not seem to be practicable - It may perhaps be considered whether an arrangement similar to what obtains in regard to the Ry colony cannot be adopted in this case also This is however a matter which has to be considered separately after the question of the pending title is disposed of

Chetpeery) 16/4

35 — A (on the last page) appd

20/4/35

U. No. 221

V3 4 35

36 Forwarded with compliments-mentally to the Chief Commandant Mysore State Troops for favour of remarks The practice in British Indian Provinces in the matter may be kindly ascertained and intimated

By order

S Ramachandra Rao

for Chief Secretary

22/4/35

15062

U O A 4-8/34

Returned with compliments

37 The contention of the Municipal President Mysore City, that the Barr Lines and the Mysore Horse are to be treated as any other private buildings in the City with extensive compounds does not appear to me to be correct as much as these areas have not been taken as units

Coptn Street

WD 01955—GPB—22 500—12 6-34

for Municipal Taxation but each individual building used for ~~rest~~ for residential purposes has been taxed on the basis of its rental value as directed in G O No L 1753-5-M L 353-29-2 dated the 1st September 1930 Hence I am of opinion that the Municipal Council should bear all charges connected with the Municipal administration of the area where these buildings are situate just as they do in the case of any other municipal area -

2. As regards ~~amenities~~ amenities said to have been provided in the city out of the General Taxation I have to bring to the kind notice of Government that our Officers and men being subject to Military Rules and Regulations cannot enjoy these ~~amenities~~ amenities in the same manner and to the same extent as a private citizen or even as officers and officials of other departments living in residential quarters built by Government (such as Railways etc) Besides the Military colony is a self-contained colony where our people have their own schools hospitals, police, cooperative societies, establishments for conservancy and sanitation, etc It is in fact another independent unit as if it were like the Municipality itself If the City Municipality or any other Department does any work for our colony it is paid for separately

3. I have ascertained the practice in the neighbouring British Territory, ie Civil and Military Station (vide copy of letter No G C 30/35 dated 16-1-1935 from the President Municipal Commission C & M Station herein enclosed) It will be seen therefrom that there is no municipal taxation on buildings in the possession of the Military Department These buildings are outside the Municipal Limits (vide section 5 of the C & L Station Municipal Law enclosed for reference and return)

[C O 8]

(Continuation Sheet) File No of 193

Serial No

I quite agree with the view taken by the Comptroller The area in which the Military Population lives may, for the purposes of Municipal taxation be treated as not being within the limits of the Municipality This will avoid complications

Sabherwal
10/5/23
Chief Commandant I/C
Mysore State Troops

RM 10/5/23

C 197 1 MY 1 23

RLG 13/5/23 MY 13/5

1 as agreed to by the Chief Commandant

If the proposal of the Comptroller to exclude the Military area from the Municipal limits ~~and to be agreed to by him~~ is to be accepted, it is not known how much the Municipality will have to forego in the shape of taxes on buildings in the Military area

2 The President Mysore city Municipal council may perhaps be consulted unofficially as to what he has got to say on the remarks of the Chief Commandant

RMM 15/5

Chief Secty)

MY 15/5

L, A

YJ 16/5

MY 16/5

Contn sheet

WD 0887—( PB—2 000 —18 12 33

General and Revenue Secretariat

File No of 193

UO No 240
17 5 35

Forwarded with compliments unofficially to the President city Municipal Council, Mysore for favour of remarks

By order

A Venkata Rao
for chief Secy to Govt
Rmr

GT 37 - 128

Returned with compliments

I regret that I find myself unable to support the suggestion to exclude the "Military area" from the Municipality for the obvious object~~s~~ of securing exemption from taxes due from it to the Municipality under the Municipal Regulation

The taxes claimed are house-tax (and in the case only of the 3rd Infantry quarters, a small Sanitary Cess) for residential quarters inside the Municipal limits which are clearly declared as liable to Municipal taxation

The counter-claims put forward by the Military Department are, in my opinion, not tenable for the reasons already on record in the file In particular I would invite reference to the arguments contained in the President's (Mr B T Kesavaiengar) letter No R 1524 dated 22/26- 1934 with which I entirely agree As stated therein the taxes are leviable under the law for theCity as a whole and it would be difficult and would lead to serious complication to recognise or allow each such area to consider

NOTE—Contn Sheet

itself a unit by itself outside Municipal jurisdiction and making no contribution to the general Municipal Revenue, simply because, for its own special needs or conveniences, it expends money on some of the amenities it requires

The case of the Bangalore Cantonment, which is first and foremost a Cantonment, the Civil area being rather of the nature of a subsidiary or secondary development, is obviously different and could not I think be sought to be applied to the present case

I think that the Department should be requested to pay up the dues as already decided The question whether and if so, how far amenities or services to be provided by the Municipality for an area of the kind are inadequate and whether any more amenities or services could be provided by the Municipality and whether this would not call for a readjustment of the taxes now levied are, I think matters for later discussion and settlement between the Department and the Municipality

M S Doraiswamy
President,
City Municipal Council,
Mysore

10th August 1935

PVR

The point for orders in this file is whether the Military Dept can claim any reduction out of the taxes levied & collected by the Municipality in respect of the Sewage Farm Lands, on the ground

by the Military Department
4334 to the Improvement-

Secretariat

File No. 271 of 1933-34

[App F III 2

that the Military Dept has been meeting some expenditure which is ordinarily borne by the Mcl. It is reported by the Comptroller that while the taxes due by the Military Dept upto the end of 193334 is Rs 3336-10-0, the charges incurred by the Military Dept on conservancy, lighting &c during the period comes to nearly Rs 15,000

The Hl the Resident, stated that no reduction cannot be allowed out of the taxes due to the Mcl for the amenities provided by the Govt in general and that the expenditure incurred by the Military Dept for creating special facilities for their men cannot be borne by the Mcl The Chief Commandant thinks otherwise and wants the Military area to be treated as outside the Municipal limits for purposes of taxation He quotes the practice prevailing in the CIH States in support of this

The Hon Official note of the President deals with all the points involved Please see also the notes in paras 12 to 17 and 22 to 40 supra

For orders

21 M 1 [illegible]

Asst 2078

53 The Military Department are liable to pay all to the Municipal Commissioner Rajamundry & they must be called upon to do so The only concession warranted, if the case [illegible]

NOTE—Contn Sheet

Folder drawn by the Secretary Department
to the Secretary Military

Jul File No 271 of 1933-34 General and Revenue Secretariat

Quoted
~~Extracted~~ of the Crown Solicitor
and memorandum. The land in
the Crown Station is different
due to the station being
formerly a Military station
on the Coast clearance. being
a State development matter If
the Military dept are doing
any thing special for their
forces, that Comment is
brought in to support
a claim for exemption
from Municipal taxation
On the Kalgoorlie Field,
the Mines Management a
large Sanitary & and are
to take the matter but they still
pay the taxes levied by
the Sanitary Board If the
Military dept are not satisfied
with the sanitary services given
by the Municipality
is open to them to ask
for what they want. The

by the Military Deptt to
4334 the rejoin act only

Secretariat — File No 271 of 1933-34 — [App F III 2

DEWAN'S OFFICE
23 AUG 1935
No 9355

suggestion to exclude from the Mili appl and the Mili Cases can not be accepted

21-8-35

Dewan

OFF F
Hist & Publ
26 AUG 1935
1445

54) 23-8-35

53) 1st M) for perusal

26.8

54

28 35

278

56) Please draw a GO

57) Submitted with a draft Go for approval

58) Please put up a fair draft as revised

59) Fair draft as revised is put up for appr.

NOTE—Contn Sheet

CTION
YPING SECTION
AUG 1935
31 AUG 1935
SECT

Issue

a 4332

| File No | 971 of 193 3 | General and Revenue Secretariat |
|---|---|---|

Jones vol 4792-4 of 979/35 Government [illegible] Chief Commandant states that the contention put forward cannot be accepted & directs the Chief Commandant to arrange for the payment of the dues to the municipality without delay

L 5593

OFFICE OF THE PRESIDENT

CITY MUNICIPAL COUNCIL MYSORE

DATED 22nd May 1934

26

GEN & REV SECTT.
2 JUNE 1934
L S G BRANCH

FROM

B T KESAVAIENGAR ESQ B A Ml 271-33-1

President City Municipal Council

M Y S O R E

To

The Chief Secretary to the Government of

His Highness the Maharaja of Mysore

B A N G A L O R E

Sir,

In forwarding herewith a copy of letter No A 4-8/33 dated 9th April 1934 from the Chief Commandant Mysore State Troops Bangalore regarding taxes due on the Barr Lines and the Mysore Horse up to end of 1932-33 I have the honour to state that the taxes claimed relate to house tax(comprising of building tax general water rate and general lighting tax) in respect of the Barr Lines and the Mysore Horse and a special sanitary cess of Rs 36/- for 1932-33 in respect of the Barr Lines only The house tax is a general tax leviable on all buildings in view of the general amenities provided in the city and the buildings of the Military Department situated within Municipal limits are also liable to such taxat on irrespective of any special facilities that they might have provided themselves with Though the sanitary cess is of a special compulsory nature as per Government Order No L 892-8-9/Ml 3-30-36 dated 30th April 1934 it is levied only in respect of the Barr Lines Three scavengers on Rs 7 8 and 9 respectively and one night soil cart are going to the Lines every day to attend to the daily conservancy of latrines attached thereto and a cess of Rs 36/- is claimed only for the year 1932-33 no cess being claimed for previous years One night soil cart is being sent to the Mysore Horse every day and in spite of this fact no sanitary cess is claimed as no scavengers are deputed for work there

The Chief Commandant states in his letter that the Military Department have been incurring certain items of expenditure which should ordinarily be borne by the Municipality and as instances of such expenditure quotes(1) the maintenance of a conservancy staff at a cost of Rs 126/- and 94/ for the Mysore Horse and the Barr Lines respectively (2) the maintenance of roads (3) the payment of royalty to the Electric Department on account of street lights in Mysore Horse and Barr Lines and (4) payment of flat rate to the Municipality on account of water consumed by the Mysore Horse The maintenance of a special sanitary staff and the payment of flat rate on water consumed in the lines are items of expenditur of a special nature which the Military Department are incurring for their special convenience and cannot be considered as a part of the general amenities provided by the Municipality out of the taxes leviable for the city as a whole Further it would be difficult to treat each area in the city as a separate unit the taxation from which should be utilised solely in the interests of that area The Military area is a part of the city and the residents therein participate in the various conveniences provided in the city and as such they are as much liable to the general taxes as other resident in the City Their contention that they are not liable to the - general taxation which in the larger interests of the City the - Government have conceded to the Municipality is therefore untenabl

A heavy sum of Rs 3,326-10-0 is due to the Municipality from the Military Department on account of taxes due up to end of 1933-3 as per enclosed statement apart from Rs 25-12-9 due on the building in the Mysore Jail and in view of the crippled finances of the Municipality and the liabilities they have to discharge I request that Government may be pleased to instruct the Military Department to pay up the dues without further delay

I have the honour to be

Sir

Your most obedient servant

PRESIDE

MYSORE CITY MUNICIPALITY

Bill of taxes due for the year 1933-34 on the Government buildings in ( Troops

| Sl.No | Mohalla | Door No | Name of building | For the year 1930-31 | 1931-32 | 1932-33 | For 193 House |
|---|---|---|---|---|---|---|---|
| 1 | Nazarbad | 1402 | Mysore Horse Line quarters | | | 16 3 3 | 16 |
| 2 | " | 1403 | | | | 18 0 0 | 18 |
| 3 | | 1404 | " | | | 9 0 0 | 9 |
| 4 | " | 1405 | " | | | 9 0 0 | 9 |
| 5 | | 1406 | " | | | 6 12 0 | 6 |
| 6 | " | 1407 | " | | | 3 9 7 | 3 |
| 7 | " | 1408 | " | | | 3 9 7 | 3 |
| 8 | " | 1409 | | | | 6 12 0 | 6 |
| 9 | " | 1410 | " | | | 9 0 0 | 9 |
| 10 | " | 1411 | | | | 9 0 0 | 9 |
| 11 | " | 1412 | " | | | 18 0 0 | 18 |
| 12 | " | 1413 | " | | | 16 3 3 | 16 |
| 13 | " | 1414 | " | | | 24 0 0 | 24 |
| 14 | " | 1415 | | | | 16 3 3 | 16 |
| 15 | " | 1416 | " | | | 13 0 0 | 13 |
| 16 | " | 1417 | " | | | 3 9 7 | 3 |
| 17 | " | 1421 | " | | | 36 0 0 | 36 |
| 18 | | 1422 | " | | | 36 0 0 | 36 |
| 19 | " | 1424 | | | | 63 0 0 | 63 |
| 20 | " | 1425 | | | | 63 0 0 | 63 |
| 21 | " | 1426 | " | | | 63 0 0 | 63 |
| 22 | " | 334 | 3rd Infantry quarters | 583 3 3 | 619 3 3 | 619 3 3 | 583 |
| | | | Total | 583 3 3 | 619 3 3 | 1062 1 9 | 1026 |

23-5-1934

GVN

List of enclosures

Copied by

Examined by

on account of taxes up to end of 1933-34. I am directed to state that the Chief Commandant has in his letter dt 9-4-34 addressed to you, referred to the expenditure now being incurred by the Military Deptt on conservancy, lighting, roads and water supply

PTS

WD 01966—GPB—22,500—12-6-34

and requested that a proportionate reduction
may be allowed on the amount of tax
on the buildings in question and to
observe that your letter is silent as
regards the charges incurred by the
Military Deptt towards (1) the maintenance
of roads and (2) payment of royalty
on account of sheet bridges in the lines
These latter are items the expenditure
on which is usually met by the
Municipality and it is not clear
why the Military Deptt should not
be reimbursed to this extent I am
therefore to request you to state what
you have to say in the matter

I have etc

for Chief Secy to Govt

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Jud 271-23-2 General and Revenue Secretariat

*Bangalore Dated* 3rd August 1934

*From*

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

*To* The President City Municipal Council

Mysore

Sir

With reference to your letter No R T 1524 dated 26th May 1934 requesting that the Military Department may be instructed to pay the amount to the extent of Rs 3,326-10-0 due to the Municipality on account of taxes on the Bar Lines and the Mysore Horse up to end of 1933-34 I am directed to state that the Chief Commandant has in his letter dated 9th April 1934 addressed to you referred to the expenditure now being incurred by the Military Department on conservancy lighting roads and water supply and requested that a proportionate reduction may be allowed in the amount of tax on the buildings in question and to observe that your letter is silent as regards the charges incurred by the Military Department towards (1) the maintenance of roads and (2) payment of royalty on account of street lights in the lines These latter are items the expenditure on which is usually met by the Municipality and it is not clear why the Military Department should not be reimbursed to this extent I am therefore to enquire what you have to say in the matter

I have the honor to be

Sir

Your most obedient servant

Chief Secretary to Government

C R G 2

Appendix F [—1]

SUBJECT

*Diary No of letter replied to* L 5543

General and Revenue Secretariat

( Mil )

*the* *193*

Date of issue 3-8-34

Signed by [illegible] S. Rao

List of enclosures

Copied by

Examined by

Section Mil

File No 271-33

Serial No 3

No L 882 Mil

To

The Chief Commandant,
Mysore State Transport,
Bangalore.

Sir

I am directed to forward herewith copy of letter no A 7 1524 dated 26th May 34, from the President City Mil Mysore regarding payment of the amount due by the Military Dept on account to the Municipality on account of taxes on the Barracks and the Mysore Horse up to the end of 1933-34 and to request you to pay up the amount in arrears, pending orders of Govt on the question of

P T.S

Agency/State Relations Dept

reimbursement of the charges now
incurred by the ~~Notarial Dept~~ thereon, which
accordingly ~~are~~ value debitable to the Dept.
I have etc

for Mgr & Forchief Secy to Govt
Bs

Memo -

Copy of the above is forwarded
with compliments to the Superintendent
Adel Region, with reference to his letter
no R 7 1524 of 26/5/34

Bs

for Mgr & Forchief Secy to Govt
Bs

GOVERNMENT OF H'S HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. 1882 / Rc 271-33-3 Bangalore Dated 3rd August 1934

Enclosure

From

The Chief Secretary to the Government of His Highness the Maharaja of Mysore

To

The Chief Commandant, Mysore State Troops
Bangalore

Sir

I am directed to forward herewith copy of letter No R T 1524 dated 26th May 1934 from the President, City Municipal Council, Mysore regarding the payment of the amount due by the Military Department to the Municipality on account of taxes on the Bar Lines and the Mysore Horse up to the end of 1933-34 and to request you to pay up the amount in arrears pending orders of Government on the question of the reimbursement to the Military Department of the charges now incurred by them which according to your views are debitable to the ~~Military~~ Municipality

I have the honor to be,

Sir,

Your most obedient servant

sd/- R Ranga Rao

Chief Secretary to Government

Memo No 1883 CS 3-8-34

Copy of the above is forwarded with compliments to the President City Municipal Council Mysore with reference to his letter No R T 1524 dated 26th May 1934

By order

Ashtha Rao

Chief Secretary to Government

C R C 3

Letter No R T 1524 dated 26th May 1934 from the President, City Municipal Council Mysore to the Chief Secretary to Government

---

In forwarding herewith a copy of letter No A 4-8/33 dated 9th April 1934 from the Chief Commandant Mysore State Troops, Bangalore regarding taxes due on the Barr Lines and the Mysore Horse up to end of 1932-33 I have the honor to state that the taxes claimed relate to house tax (comprising of building tax, general water rate and general lighting tax) in respect of the Barr Lines and the Mysore Horse and a sepcial sanitary cess of Rs 36/- for 1932-33 in respect of the Barr Lines only The house tax is a general tax leviable on all buildings in view of the general amenities provided in the City and the buildings of the Military Department situated within Municipal limits are also liable to such taxation irrespective of any special facilities that they might have provided themselves with Though the Sanitary cess is of a special compulsory nature as per Government order No L 892-8-9/M1 43-30-98 dated 30th April 1931 it is levied only in respect of the Barr Lines Three scavengers on Rs 7, 8 and 9 respectively and one night soil cart are going to the Lines every day to attend to the daily conservancy of latrines attached thereto and a cess of Rs 36/- is claimed only for the year 1932-33 no cess being claimed for previous years One night soil cart is being sent to the Mysore Horse every day and in spite of this fact no sanitary cess is claimed as no scavengers are deputed for work there

The Chief Commandant states in his letter that the Military Department have been incurring certain items of expenditure which should ordinarily be borne by the Municipality and as instances of such expenditure quotes (1) the maintenance of a conservancy staff at a cost of Rs 126/- and 94/- for the Mysore Horse and the Barr Lines respectively (2) the maintenance of roads (3) the payment of royalty to the Electric Department on account of street lights in Mysore Horse and Barr Lines and (4) payment of flat rate to the Municipality on account of water consumed by the Mysore

Horse

Horse The maintenance of a special sanitary staff and the payment of flat rate on water consumed in the lines are items of expenditure of a special nature which the Military Department are incurring for their special convenience and cannot be considered as a part of the general amenities provided by the Municipality out of the taxes leviable for the City as a whole Further it would be difficult to treat each area in the City as a separate unit the taxation from which should be utilised solely in the interests of that area The Military area is a part of the City and the residents therein participate in the various conveniences provided in the City and as such they are as much liable to the general taxes as other residents in the City Their contention that they are not liable to the general taxation which in the larger interests of the City the Government have conceded to the Municipality is therefore untenable

A heavy sum of Rs 3 326-10-0 is due to the Municipality from the Military Department on account of taxes due up to end of 1933-34 as per enclosed statement apart from Rs 25-12-9 due on the buildings in the Mysore Jail and in view of the crippled finances of the Municipality and the liabilities they have to discharge I request that Government may be pleased to instruct the Military Department to pay up the dues without further delay

---

* C O P Y *

J Ramachandra Rao

Fm Chief Secretary to Government

C R G 2

Ml 271-33-4

No G 7 1706

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL MYSORE
Dated 22nd March 1935

4264

From

N KRISHNA IYENGAR ESQ B E
PRESIDENT City municipal Council
MYSORE

To THE CHIEF SECRETARY to
The Government of H H the Maharaja of
Mysore Bangalore

Sir

With reference to your letter No L 881/M1 271-32-2 dated -- 1st August 1934 enquiring in connection with the taxes due on Bar Lines and the Mysore Horse why the Military Department should not be reimbursed to the extent of the expenditure incurred by them on the maintenance of roads and payment of Royalty on Street lights in the lines I have the honour to state that the roads and lights referred to above, are not situate on Municipal area but are -- included within the limits of the Bar Lines and the Mysore Horse which for purposes of Municipal administration are to be treated on a par with other private buildings in the city having extensive compounds

The obligation to meet the maintenance charges of roads and payment of royalty on the lights within the precincts of private buildings devolves on the owner of the building and the Municipality will have nothing to do with those charges The roads and lights within the premises of the Bar Lines and the Mysore Horse are maintained exclusively for the benefit of the Unit and for reasons stated above no part of the expenditure incurred on these items can be a charge on Municipal funds

P T O

In these circumstances, there appears to be no grounds for reimbursing the Military Department to any extent in respect of the maintenance of roads and lights within their area

I have the honour to be

Sir

Your most obedient Servant

PRESIDENT.

MLN

4564

Cm 1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No 469/TAD B 1[illegible] Bangalore dated 20th March 1935

GENL & MIS BRANCH 25 MAR 1935

4334 F

From

A N RAGHAVACHAR Esq MA
Comptroller to the Government of
His Highness the Maharaja of Mysore
Bangalore

To

R Ranga Rao Esq , B A , B L ,
Chief Secretary to the Government of Mysore,
Bangalore

Subject - Municipal Tax due on Sawar and Barr Lines at Mysore

Sir

I have the honor to state that the marginally noted four bills aggregating Rs 3352-6-9 being the house tax and special sanitary cess have been sent by the Chief Commandant, Mysore State Troops for audit and payment in accordance with instructions conveyed to him in Chief Secretary's letter No L 882 M L 271-33-3 dated 3-8-1934 pending orders of Government on the question of re-imbursement of charges now being incurred by the Army Department and held by the Department to be properly debitable to Municipality

| Amount claimed by the Municipality | | Amount due to Government towards charges to be borne by the Municipality now incurred by Government (Vide Statement) |
|---|---|---|
| N 1 6013-1933-34 | 25-12-9 | |
| 6010 1930-31/31-32 | 1202-6-6 | |
| 6012 32-33 | 1062-1-9 | |
| 6011 33-34 | 1062-1-9 | |
| | 3352-6-9 | Rs 14,897-4-0 |

due to the Mysore City Municipality on Sawar and Barr Lines and quarters at Mysore Horse

In para 2 of Govt Order No L 3528/M L-261-32-6 dated 20-11-1933 (noted in the margin for ready reference) Government have ordered that

> "If as stated in your letter, the Military Department have been incurred any expenditure in respect of the said buildings, which is ordinarily to be borne by the Municipality action may be taken to recover the charges incurred from the Municipality "

if the Military Department have been incurring any expenditure in respect of the said buildings ordinarily to be borne by the Municipality action may be taken to recover the charges from the said Municipality

The Chief Commandant was accordingly requested in this office letter No 352/1AD B 1 dated 14-12-1933 to have the amounts due from the Municipality adjusted in these bills and retransmit the same to this office for arranging payment of the net amount He has however not complied with this requisition and forwards the bill in question without any deductions on account of the above for arranging payment

As already intimated to the Chief Commandant in this office letter No 108 TAD B 1 dated 15-8-1933 a copy of which was sent to Government with this office letter No 107/TAD B 1 dated 12-8-1933 the sums noted in the annexed statement have been paid by the Department during the year 1930-31, 1931-32, 1932-33 and 1933-34 towards the street light charges, Conservancy staff and water charges which are normally to be borne by the Municipality In addition to ~~these~~ The charges have been incurred on account of maintenance of roads and conservancy lanes in this area, ~~though~~ Through the Public Works Department but the actual figures regarding this are not readily available and a reference has been made to the Superintending Engineer, Mysore, for intimating the same

The total of these charges exceed as per statement annexed the claim put forward by the Municipality and I therefore solicit orders whether the claim of the Municipality has to be admitted when the total amount to be set off against this by Government is much more Pending orders on this point, bills have been returned unaudited to the Chief Commandant

In this connection, it is suggested that it may be advisable to consider whether these complications could not be avoided by allowing the area of Sawar and Barr Lines at Mysore to be treated as excluded from the limits of the Mysore City Municipality under the Mysore Municipal Regulations

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller

CV

Statement showing the details of charges paid towards lighting, conservancy and water charges on account of Sawar and Barr Lines at Mysore

| | | Conservancy Est | Lighting charges | Water Charges |
|---|---|---|---|---|
| Mysore Horse | 1930-31 | 1500 | 517- 8- 0 | 489- 8- 0 |
| | 1931-32 | 1500 | 517- 8- 0 | 614- 4- 0 |
| | 1932-33 | 1500 | 517- 8- 0 | 424- 4- 0 |
| | 1933-34 | 1500 | 517- 8- 0 | 685- 4- 0 |
| Total | | 6000 | 2070- 0- 0 | 2213- 4- 0 |
| III Battation | 1930-31 | 828 | 157- 8- 0 | |
| | 1931-32 | 828 | 157- 8- 0 | |
| | 1932-33 | 1068 | 157- 8- 0 | Nil |
| | 1933-34 | 1260 | 157- 8- 0 | |
| Total | | 3,984 | 630- 0- 0 | |
| Grand Total | | 9,984 | 2700- 0- 0 | 2213- 4- 0 |

Cost of Repairs to Roads and Conservancy Lanes are not included in this statement as it is not readily available

Dy Comptroller

CV

4567

Sorby

Thus maybe seen to
[illegible] for where the
question has been
dealt with before
[illegible]

Letter G C No 30/35 dated 16th January 1935 from the Secretary Municipal Commission Civil and Military Station, Bangalore, to the Chief Commandant, Mysore State Troops

---

Subject Levy of Municipal taxes on residential quarters of the Cavalry, Infantry, etc - Your letter No A-4-8/34 dated the 22nd December 1934

I have the honour to inform you that all buildings owned by the Military, whether residential or otherwise are exempted from all taxes, except conservancy charges which are levied by the Health Department according to the quantity of refuse removed daily in Municipal carts The e charges are borne by the Military Department

2 A copy of the Bangalore Municipal Law, the cost of which is Rs 1-4-0 is sent herewith The amount may be sent to this office for credit

3 A copy of the Bye-Laws, which is out of stock at present, will be sent to you in due course

---

Copy

10 5 35

Chief Commandant, I/C
Mysore State Troops

11/5/35

PTN 10/5

Proceedings of the Government of H H the Maharaja of Mysore

ML 271-33-5 L

Read:-

Letter No L 3538/M1 261-32-6 dated 20th November 1933 to the Comptroller to Government stating, in connection with the question of the payment of the municipal taxes due on the Sawar and Barr Lines at Mysore to the Mysore City Municipality, that Government buildings are not exempt from payment of municipal taxes if they are used for residential purposes and that if the Military Department have been incurring any expenditure in respect of the said buildings which is ordinarily to be borne by the Municipality, action may be taken to recover the charges incurred from the Municipality

2 Letter No R T 1524 dated 26th May 1934 from the President, City Municipal Council, Mysore, stating that a sum of Rs3,326-10-0 is due to the municipality from the Military Department on account of taxes due up to the end of 1933-34 in respect of the Barr Lines and Mysore Horse at Mysore, that as the buildings are situated within the municipal limits they are liable to pay the general municipal taxes irrespective of the fact that the Department ~~must right have~~ have provided ~~any~~ special facilities to the residents of the area and requesting that the Military Department may be instructed to pay up the dues without delay

(Increase Rs 25 12 9 due on account of the Bandeps in the Mysore Jail)

3 Correspondence ending with letter No 469/T A D dated 20th April 1935 from the Comptroller to Government, stating that while the amount of taxes claimed by the Municipality for the period in question is Rs3,3 2-6-9, t

amount due to Government towards the charges to be borre by the Municipality now incurred by the ~~Government~~ Department is Rs14,897-4-0 and soliciting orders whether the claim of the Municipality is to be admitted in the circumstances stated and whether in order to avoid such complications the area of the Sawar and Barr Lines at Mysore may not be excluded from the limits of the City Municipality

4) Note dated 16th May 1935 of the Chief Commandant on the subject

---

Order No L 1792-4
Ext 171-33-5
Dated, Bangalore, 30th Aug 1935
5-9-35

Government observe that the Military Department are liable to pay the taxes due to the Municipality under the Mysore City Municipalities Regulation and that the suggestion of the Comptroller, agreed to by the Chief Commandant, for excluding the Military area from the City Municipal limits cannot be accepted Any special facilities that may have been provided by the Department for their forces cannot be urged as a ground for exemption of the area from the general municipal taxation If the Department are not satisfied with the existing services rendered by the municipality, it is open to them to ~~ask for what they want~~ represent what they want to the M's

2 The Chief Commandant, Mysore State Troops, is accordingly requested to arrange for the payment of the dues to the municipality without delay

3/9
Chief Secretary to Govern...

To - The President, City Municipal Council,
The Comptroller to Govt
The Chief Commandant, Mysore State Tr...

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

---

Read –

Letter No.L.3538/ 1.261-32-6 dated 20th November 1933, to the Comptroller to Government, stating, in connection with the question of the payment of the municipal taxes due on the Sawar and Barr Lines at Mysore to the Mysore City Municipality, that Government buildings are not exempt from payment of municipal taxes if they are used for residential purposes and that if the Military Department have been incurring any expenditure in respect of the said buildings which is ordinarily to be borne by the Municipality, action may be taken to recover the charges incurred from the Municipality.

2 Letter No F T.1524 dated 26th May 1934, from the President, City Municipal Council, Mysore, stating that a sum of Rs 3,326-10-0 besides Rs 25-12-9 due on account of the buildings in the Mysore Jail is due to the municipality from the Military Department on account of taxes due up to the end of 1933-34 in respect of the Barr Lines and Mysore Horse at Mysore, that as the buildings are situated within the municipal limits they are liable to pay the general municipal taxes irrespective of the fact that the Department have provided special facilities to the residents of the area and requesting that the Military Department may be instructed to pay up the dues without delay.

3 Correspondence ending with letter No.469/T&D dated 20th April 1935, from the Comptroller to Government, stating that while the amount of taxes claimed by the Municipality

unicipality for the period in question is Rs 3,352-6-9, t amount due to Government towards the charges to be borne by the unicipality now incurred by the Department is Rs 14,897-4-0 and soliciting orders whether the claim of the unicipality is to be admitted in the circumstances stated and whether in order to avoid such complications the area of the Cawar and Barr Lines at ysore may not be excluded from the limits of the City unicipality

4 Note dated 16th ay 1935 of the Chief Commandant on the subject

---

ORDER NO L 1792-4
Ext 271-33-5

Dated, Pangalore, the 3rd eptember 1935

Government observe that the ilitary Department are liable to pay the taxes due to the unicipality under the ysore City unicipalities egulation and that the suggestion of the Comptroller, agreed to by the Chief Commandant, for excluding the ilitary area from the City unicipal limits cannot be accepted ny special facilities that may have been provided by the Department for their forces cannot be urged as a ground for exemption of the area from the general municipal taxation. If the Department are not satisfied with the existing services rendered by the uni-cipality, it is open to them to represent what they want to the unicipality

2 The Chief Commandant, ysore State Troops, is

is accordingly requested to arrange for the payment of the dues to the Municipality without delay

Chief Secretary to Government.

The President, City Municipal Council, Mysore
" Comptroller to Government.
" Chief Commandant, Mysore State Troops.

K.R.r 5.
3.9.35.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

---

Read –

Letter No L.3538/M1.261-32-6 dated 20th November 1933, to the Comptroller to Government, stating, in connection with the question of the payment of the municipal taxes due on the Saws and Barr Lines at Mysore to the Mysore City Municipality, that Government buildings are not exempt from payment of municipal taxes if they are used for residential purposes and that if the Military Department have been incurring any expenditure in respect of the said buildings which is ordinarily to be borne by the Municipality, action may be taken to recover the charge incurred from the Municipality

2 Letter No R M 1524 dated 26th May 1934, from the President, City Municipal Council, Mysore, stating that a sum of Rs.3,326-10-0 besides Rs 25-12-9 due on account of the buildings in the Mysore Jail is due to the municipality from the Military Department on account of taxes due up to the end of 1933-34 in respect of the Barr Lines and Mysore Horse at Mysore, that as the buildings are situated within the municipal limits they are liable to pay the general municipal taxes irrespective of the fact that the Department have provided special facilities to the residents of the area and requesting that the Military Department may be instructed to pay up the dues without delay.

3 Correspondence ending with letter No.469/TAD dated 20th April 1935, from the Comptroller to Government, stating that while the amount of taxes claimed by the Municipality

unicipality for the period in question is Rs 3,352-6-9, the amount due to Government towards the charges to be borne by the Municipality now incurred by the Department is Rs 14,897-4-0 and soliciting orders whether the claim of the municipality is to be admitted in the circumstances stated and whether in order to avoid such complications the area of the Sawar and Barr Lines at Mysore may not be excluded from the limits of the City Municipality

4 Note dated 16th May 1935 of the Chief Commandant on the subject

---

ORDER NO

Dated, Bangalore, the 3rd September 1935

Government observe that the Military Department are liable to pay the taxes due to the municipality under the Mysore City Municipalities Regulation and that the suggestion of the Comptroller, agreed to by the Chief Commandant, for excluding the Military area from the City Municipal limits cannot be accepted Any special facilities that may have been provided by the Department for their forces cannot be urged as a ground for exemption of the area from the general municipal taxation If the Department are not satisfied with the existing services rendered by the municipality, it is open to them to represent what they want to the Municipality

2 The Chief Commandant, Mysore State Troops, is

is accordingly requested to arrange for the payment of the dues to the Municipality without delay

Chief Secretary to Government.

The President, City Municipal Council, Mysore
" Comptroller to Government.
" Chief Commandant, Mysore State Troops.

Y.V.R 5
3.9 35.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

---

Read –

Letter No L.3538/ 1.261-32-6 dated 20th November 1933, to the Comptroller to Government, stating, in connection with the question of the payment of the municipal taxes due on the Carr and Barr Lines at Mysore to the Mysore City Municipality, that Government buildings are not exempt from payment of municipal taxes if they are used for residential purposes and that if the Military Department have been incurring any expenditure in respect of the said buildings which is ordinarily to be borne by the Municipality, action may be taken to recover the charges incurred from the Municipality.

2. Letter No [illegible].1524 dated 26th May 1934, from the President, City Municipal Council, Mysore, stating that a sum of Rs.3,326-10-0 besides Rs.25-12-9 due on account of the buildings in the Mysore Jail is due to the municipality from the Military Department on account of taxes due up to the end of 1933-34 in respect of the Barr Lines and Mysore Horse at Mysore, that as the buildings are situated within the municipal limits they are liable to pay the general municipal taxes irrespective of the fact that the Department have provided special facilities to the residents of the area and requesting that the Military Department may be instructed to pay up the dues without delay.

3. Correspondence ending with letter No.469/[illegible]. dated 20th April 1935, from the Comptroller to Government, stating that while the amount of taxes claimed by the Municipality

unicipality for the period in question is Rs.3,352-6-9, the amount due to Government towards the charges to be borne by the Municipality now incurred by the Department is Rs 1,097-4-0 and soliciting orders whether the claim of the Municipality is to be admitted in the circumstances stated and whether in order to avoid such complications the area of the Cawar and Barr Lines at Mysore may not be excluded from the limits of the City Municipality.

4. Note dated 16th May 1935 of the Chief Commandant on the subject.

---

ORDER NO.

Dated, Bangalore, the 3rd September 1935.

Government observe that the Military Department are liable to pay the taxes due to the Municipality under the Mysore City Municipalities Regulation and that the suggestion of the Comptroller, agreed to by the Chief Commandant, for excluding the Military area from the City Municipal limits cannot be accepted. Any special facilities that may have been provided by the Department for their forces cannot be urged as a ground for exemption of the area from the general municipal taxation. If the Department are not satisfied with the existing services rendered by the Municipality, it is open to them to represent what they want to the Municipality.

2. The Chief Commandant, Mysore State Troops, is

is accordingly requested to arrange for the payment of the dues to the Municipality without delay.

Chief Secretary to Government.

The President, City Municipal Council, Mysore.
* Comptroller to Government.
* Chief Commandant, Mysore State Troops.

K.F.P. 5.
3.9.35.